(iv) *Customs.*—The fall is entirely in exports. With more efficient protection and larger anticipated exports, it is expected that the actuals of 1079 may be very nearly reached in 1081.

(v) *Marine.*—The differences call for no remarks.

(vi) *Cardamom.*—With the concessions recently granted it is hoped that the industry will develop itself gradually.

(vii) *Forests.*—The fall of Rs. 36,788 during 1080 is reported to be due to slack demand and stoppage of retail sales at the Depots. Better results are anticipated for 1081.

(viii) *Stamps.*—The increase is greater portion nominal. The court-fees which were collected entirely in cash and credited to Law and Justice in 1079 were so collected and credited only for seven months in 1080; and for the remaining months the collection was in court-fee stamps and credited under this head. Taking both Stamps and Law and Justice (Courts of Law,) together, the actual increase in 1080 was Rs. 10,433—(11,25,568—11,15,135). For 1081 Rs. 10,80,000 under Stamps and Rs. 28,000 under Law and Justice have been estimated.

(ix) *Registration.*—The revenue is steadily increasing though at a small rate.

B. RECEIPTS BY CIVIL DEPARTMENTS.

The variations under Law and Justice "Courts of Law" are nominal and due to the introduction of court fee stamps as explained under stamps.

The only other noticeable variations are under Mint, due to large copper coins having been minted in 1079 and since stopped, reminting of withdrawn silver chuckrums having been taken up instead, and under Education, Science, Arts and Minor Departments, owing to omission from both sides of the account of the receipt and expenditure on account of book-depôt and similar items which should properly be treated as business concerns and will be so dealt with under Debt-Heads of account from 1081. Under Devaswoms and Oottupurahs the variations are nominal, the procedure hitherto adopted being to charge the whole amount of sanctioned scale as expenditure and to take credit of the unspent balance at the end of the year as Revenue under these heads. Since the new system of auditing and accounting has been introduced, the unspent balance of one month is short drawn in the bill for next month, and only the actual expenditure is booked. The receipts under Public Works Department were abnormal during 1080.

C. MISCELLANEOUS.

The large variations under this head are also nominal and due to change in account procedure. Under the old system all advances made were charged off in the account as expenditure and the recoveries made were credited under the same head as income. Under the new system the debits and credits on this account are taken to the Debt-Heads of Account, balances struck at the end of the year, duly verified and carried forward to the following year as the opening balance of that year on this account. The recoveries made during 1080 out of the advances made prior to that year have therefore been credited under this head and a new advance account has been opened from the beginning of the year to be dealt with as described above.

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